

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

Pleasant View Cemetery, Kansas

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	5	30,110	5,249	
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	30,110	5,249	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 2.084

Assisted by:  
 D. Scot Loyd, CPA, CGFM, CFE, CGMA  
 Christina Henson, CPA, CGMA  
 Address:  
 Loyd Group, LLC  
 P.O. Box 7  
 Galva, KS 67443  
 Email:  
 scot@loyd-group.com  
 chenson@loyd-group.com

*Lina Lacey* Treasurer  
*James Loyd* Chairman  
*Peggy Henson* Secretary  
*Bobby Koenig*

Attest: \_\_\_\_\_, 2022

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

No assurance is provided.

**CERTIFICATE**

Special District  
2023

To the Clerk of Osage County, State of Kansas

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**Pleasant View Cemetery, Kansas**

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County Clerk

Governing Body

<b>No assurance is provided.</b>
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**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF PLEASANT VIEW CEMETERY HERE BY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: \_\_\_\_\_.

Our proposed ad valorem tax (dollar amount) is \_\_\_\_\_.

The date of our hearing is: \_\_\_\_\_.

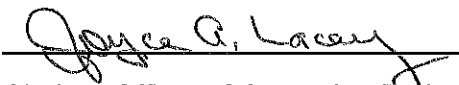
The time of our hearing is: \_\_\_\_\_.

The location of our hearing is: \_\_\_\_\_.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on \_\_\_\_\_, 2022.

(Seal)

  
Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

ew Cemetery, Kansas

2023

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

2022 Fund	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
	5,248	285	12	144	0	1
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	5,248	285	12	144	0	1

as Motor Vehicle Estimate 285

as Recreational Vehicle Estimate 12

as 16/20M Vehicle Estimate 144

as Commercial Vehicle Tax Estimate 0

as Watercraft Tax Estimate 1

MVT Factor 0.05431

RVT Factor 0.00229

16/20M Factor 0.02744

Comm Veh Factor 0.00000

Watercraft Factor 0.00019

1.

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,659	22,540	24,414
Receipts:			
Ad Valorem Tax	12,523	5,248	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	179	5	5
Motor Vehicle Tax	290	750	285
Recreational Vehicle Tax	0	8	12
16/20M Vehicle Tax	0	60	144
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	3	1
LAVTR	0	0	0
Sale of Lots	1,600	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>14,592</b>	<b>6,074</b>	<b>447</b>
<b>Resources Available:</b>	<b>27,251</b>	<b>28,614</b>	<b>24,861</b>
Expenditures:			
General Administration	603	200	200
Mowing	3,850	3,500	3,500
Purchase Equipment	0	200	200
Materials	258	300	300
Cash Forward (2023 column)			25,910
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>4,711</b>	<b>4,200</b>	<b>30,110</b>
Unencumbered Cash Balance Dec 31	22,540	24,414	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	13,496	28,069	30,110
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,110
		Tax Required	5,249
		Delinquent Comp Rate:	0.0%
		Amount of 2022 Ad Valorem Tax	5,249

No assurance is provided.

NOTICE OF BUDGET HEARING

2023

State of Kansas  
Special District

The governing body of  
**Pleasant View Cemetery, Kansas**  
Osage County

will meet on August 17, 2022 at Peggy Kreiser's residence for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Peggy Kreiser residence and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,711	5.692	4,200	2.289	30,110	5,249	2.084
Debt Service							
<b>Totals</b>	<b>4,711</b>	<b>5.692</b>	<b>4,200</b>	<b>2.289</b>	<b>30,110</b>	<b>5,249</b>	<b>2.084</b>
<i>Revenue Neutral Rate**</i>							<b>2.084</b>
Less: Transfers	0		0		0		
Net Expenditures	4,711		4,200		30,110		
Total Tax Levied	3,017		5,248		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,241,337		2,291,816		2,518,377		

Outstanding Indebtedness,

Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.

\*\*Revenue Neutral Rate as defined by KSA 79-2988

Trina Lacey  
Treasurer

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Cemetery's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Cemetery resides in, to calculate the tax levy needed to support the Cemetery's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Cemetery's control that would effect the above assumptions. The Cemetery has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Cemetery's receipts and expenditures.

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